

DPR MODIFIED PROMESA B1040 (FORM 1040) (05/17)

PROMESA COVER SHEET (Instructions on Reverse)		CASE NUMBER (Court Use Only)											
PLAINTIFFS (DEBTOR, if Title III Petition; ISSUER, if Title VI Application) <small>Official Committee of Unsecured Creditors of the Commonwealth, as agent of, the Commonwealth of Puerto Rico</small>		DEFENDANTS Bettina Whyte, as agent of, the Puerto Rico Sales Tax Financing Corporation											
ATTORNEYS (Firm Name, Address, and Telephone No.) See attached Addendum.		ATTORNEYS (If Known) See attached Addendum.											
PARTY (Check One Box Only) <input checked="" type="checkbox"/> Debtor <input type="checkbox"/> Creditor <input type="checkbox"/> Trustee <input type="checkbox"/> U.S. Trustee/Bankruptcy Admin <input type="checkbox"/> Other		PARTY (Check One Box Only) <input checked="" type="checkbox"/> Debtor <input type="checkbox"/> Creditor <input type="checkbox"/> Trustee <input type="checkbox"/> U.S. Trustee/Bankruptcy Admin <input type="checkbox"/> Other											
CAUSE OF ACTION (WRITE A BRIEF STATEMENT OF CAUSE OF ACTION, INCLUDING ALL U.S. STATUTES INVOLVED) See attached Addendum.													
NATURE OF SUIT													
<p><input type="checkbox"/> PROMESA Title III Petition <input type="checkbox"/> PROMESA Title VI Application for Approval of Modifications <input type="checkbox"/> Other Federal Question <input checked="" type="checkbox"/> Adversary Proceeding <input type="checkbox"/> Demand \$ _____</p> <p><i>If Adversary Proceeding is checked, number up to five (5) boxes starting with lead cause of action as 1, first alternative cause as 2, second alternative cause as 3, etc., below:</i></p> <table border="0"><tbody><tr><td>FRBP 7001(1) – Recovery of Money/Property <input type="checkbox"/> 11-Recovery of money/property - §542 turnover of property <input type="checkbox"/> 12-Recovery of money/property - §547 preference <input type="checkbox"/> 13-Recovery of money/property - §548 fraudulent transfer <input type="checkbox"/> 14-Recovery of money/property – other</td><td>FRBP 7001(7) – Injunctive Relief <input type="checkbox"/> 71-Injunctive relief - imposition of stay <input type="checkbox"/> 72-Injunctive relief - other</td></tr><tr><td>FRBP 7001(2) - Validity, Priority or Extent of Lien <input type="checkbox"/> 21-Validity, priority or extent of lien or other interest in property</td><td>FRBP 7001(8) Subordination of Claim or Interest <input type="checkbox"/> 81-Subordination of claim or interest</td></tr><tr><td>FRBP 7001(5) – Revocation of Confirmation <input type="checkbox"/> 51-Revocation of confirmation</td><td>FRBP 7001(9) Declaratory Judgment <input checked="" type="checkbox"/> 91-Declaratory judgment</td></tr><tr><td></td><td>FRBP 7001(10) Determination of Removed Action <input type="checkbox"/> 01-Determination of removed claim or cause</td></tr><tr><td></td><td>Other <input type="checkbox"/> 02-Other (e.g. other actions that would have been brought in state court if unrelated to bankruptcy case)</td></tr></tbody></table>				FRBP 7001(1) – Recovery of Money/Property <input type="checkbox"/> 11-Recovery of money/property - §542 turnover of property <input type="checkbox"/> 12-Recovery of money/property - §547 preference <input type="checkbox"/> 13-Recovery of money/property - §548 fraudulent transfer <input type="checkbox"/> 14-Recovery of money/property – other	FRBP 7001(7) – Injunctive Relief <input type="checkbox"/> 71-Injunctive relief - imposition of stay <input type="checkbox"/> 72-Injunctive relief - other	FRBP 7001(2) - Validity, Priority or Extent of Lien <input type="checkbox"/> 21-Validity, priority or extent of lien or other interest in property	FRBP 7001(8) Subordination of Claim or Interest <input type="checkbox"/> 81-Subordination of claim or interest	FRBP 7001(5) – Revocation of Confirmation <input type="checkbox"/> 51-Revocation of confirmation	FRBP 7001(9) Declaratory Judgment <input checked="" type="checkbox"/> 91-Declaratory judgment		FRBP 7001(10) Determination of Removed Action <input type="checkbox"/> 01-Determination of removed claim or cause		Other <input type="checkbox"/> 02-Other (e.g. other actions that would have been brought in state court if unrelated to bankruptcy case)
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TITLE III CASE IN WHICH THIS ADVERSARY PROCEEDING ARISES													
NAME OF DEBTOR The Commonwealth of Puerto Rico		CASE NO. 17-BK-3283 (LTS)											
DISTRICT IN WHICH CASE IS PENDING District of Puerto Rico		DIVISION OFFICE	NAME OF JUDGE Laura Taylor Swain										

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RELATED ADVERSARY PROCEEDING (IF ANY)		
PLAINTIFF	DEFENDANT	ADVERSARY PROCEEDING NO.
DISTRICT IN WHICH CASE IS PENDING	DIVISION OFFICE	NAME OF JUDGE
SIGNATURE OF ATTORNEY (OR PLAINTIFF) /s/ Luc. A. Despins (Admitted Pro Hac Vice)		
DATE 9/8/2017	PRINT NAME OF ATTORNEY (OR PLAINTIFF) Luc. A. Despins	

THIS FORM IS TO BE USED EXCLUSIVELY FOR FILINGS RELATING TO THE PUERTO RICO OVERSIGHT MANAGEMENT AND ECONOMIC STABILITY ACT (PROMESA). FOR ADMINISTRATION PURPOSES **ONLY**, THE PUBLIC DOCKETS FOR PROMESA PROCEEDINGS UNDER TITLE III AND ADVERSARY PROCEEDINGS WILL BE MAINTAINED ON THE CASE MANAGEMENT/ELECTRONIC CASE FILING (CM/ECF) SYSTEM OF THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF PUERTO RICO. THESE CASES ARE UNDER THE JURISDICTION OF THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF PUERTO RICO.

ADDENDUM TO COVER SHEET

CAUSE OF ACTION:

This adversary proceeding is being commenced by the Official Committee of Unsecured Creditors of all title III Debtors (except COFINA) (the “Committee”), as the “Commonwealth Agent” with respect to the “Commonwealth-COFINA Dispute,” as defined in the *Stipulation and Order Approving Procedure to Resolve Commonwealth-COFINA Dispute* [Docket No. 996] (the “Commonwealth-COFINA Dispute Stipulation”), to resolve the Commonwealth-COFINA Dispute. As defined in the Commonwealth-COFINA Dispute Stipulation, the issue in dispute is “whether, after considering all procedural and substantive defenses and counterclaims, including constitutional issues, the sales and use taxes purportedly pledged by COFINA to secure debt . . . are property of the Commonwealth or COFINA under applicable law.” The Committee makes the allegations stated in its complaint pursuant to Federal Rules of Bankruptcy Procedure 7001(2) and (9), made applicable to these title III cases by section 310 of PROMESA (48 U.S.C. § 2170).

The causes of action involve the following federal statutes: 28 U.S.C § 2201(a); 11 U.S.C. § 544(a)(1); 11 U.S.C. § 552(a); Section 544(a)(1) of the Bankruptcy Code, as made applicable to these title III cases by section 301(a) of PROMESA (48 U.S.C. § 2161(a)); Section 552(a) of the Bankruptcy Code, as made applicable to these title III cases by section 301(a) of PROMESA (48 U.S.C. § 2161(a)); Section 362(a)(3) of the Bankruptcy Code, as made applicable to these title III cases by section 301(a) of PROMESA (48 U.S.C. § 2161(a)), Section 362(a)(5) of the Bankruptcy Code, as made applicable to these title III cases by section 301(a) of PROMESA (48 U.S.C. § 2161(a)); Section 362(a)(6) of the Bankruptcy Code, as made applicable to these title III cases by section 301(a) of PROMESA (48 U.S.C. § 2161(a)); Section 547(b) of the Bankruptcy Code; Section 547(e) of the Bankruptcy Code; Section 548(a)(1)(B) of the Bankruptcy Code; Section 549(a) of the Bankruptcy Code; Section 365 of the Bankruptcy Code; Public Law 600, 64 Stat. 319, 48 U.S.C.A. §§ 731b-731e (1951); Public Law 447, 66 Stat. 327-328; 48 U.S.C.A. § 731d (1952).

Plaintiff	Counsel to Plaintiff
THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF THE COMMONWEALTH OF PUERTO RICO, as agent of THE COMMONWEALTH OF PUERTO RICO	PAUL HASTINGS LLP Luc. A. Despina, Esq. (<i>Pro Hac Vice</i>) James R. Bliss, Esq. (<i>Pro Hac Vice</i>) James B. Worthington, Esq. (<i>Pro Hac Vice</i>) G. Alexander Bongartz, Esq. (<i>Pro Hac Vice</i>) 200 Park Avenue New York, New York 10166 Telephone: (212) 318-6000 lucdespina@paulhastings.com jamesbliss@paulhastings.com jamesworthington@paulhastings.com alexbongartz@paulhastings.com CASILLAS, SANTIAGO & TORRES LLC Juan J. Casillas Ayala, Esq., USDC - PR 218312 Diana M. Batlle-Barasorda, Esq., USDC - PR 213103 Alberto J. E. Añeses Negrón, Esq., USDC - PR 302710 Ericka C. Montull-Novoa, Esq., USDC - PR 230601 El Caribe Office Building 53 Palmeras Street, Ste. 1601 San Juan, Puerto Rico 00901-2419 Telephone: (787) 523-3434 jcasillas@cstlawpr.com dbatlle@cstlawpr.com aaneses@cstlawpr.com emontull@cstlawpr.com

Defendant	Counsel to Defendant
BETTINA WHYTE, as agent of THE PUERTO RICO SALES TAX FINANCING CORPORATION,	NAVARRO-CABRER LAW OFFICES Nilda M. Navarro-Cabrer, Esq. USDC - PR 20212 El Centro I, Suite 206 500 Muñoz Rivera Avenue San Juan, Puerto Rico 00918 Telephone: (787) 764-9595 Facsimile: (787) 765-7575 navarro@navarrolawpr.com WILLKIE FARR & GALLAGHER LLP Matthew A. Feldman, Esq. (<i>pro hac vice</i>) Joseph G. Minias, Esq. (<i>pro hac vice</i>) Martin L. Seidel, Esq. (<i>pro hac vice</i>) James C. Dugan, Esq. (<i>pro hac vice</i>) Jeffrey B. Korn, Esq. (<i>pro hac vice</i>) 787 Seventh Avenue New York, NY 10019 Tel: (212) 728-8000 Fax: (212) 728-8111 mfeldman@willkie.com jminias@willkie.com mseidel@willkie.com jdugan@willkie.com jkorn@willkie.com Counsel to the COFINA Agent